Form 1118 (Rev. December 2004) Internal Revenue Service

Department of the Treasury

Foreign Tax Credit—Corporations

► Attach to the corporation's tax return.

See separate instructions.

or other tax year beginning , 20 , and ending

OMB No. 1545-0122

20

Nam	ne of corporation											Employ	ver identification number
	e a separate Form 1 eck only one box on		licable category o	f income I	listed be	low. See Ca	ategor	ies of Income or	n page 1 of ins	ructions.	Also, s	see Specific Ins	tructions on page 5.
	Passive Income Dividends From a DISC or Former DISC Section 901(j) Income: Name of Sanction High Withholding Tax Interest Taxable Income Attributable To Foreign Trade Income Income Re-sourced by Treaty: Name of One Financial Services Income Certain Distributions From a FSC or Former FSC General Limitation Income Shipping Income									: Name of Countr	•		
		ne or (Loss) Be	fore Adiustmer	its (Repo	ort all an	nounts in U	J.S. d	ollars. See page	e 5 of instruct	ions.)			
	1. Foreign Country or U.S. Possession (Enter		s Income or (Loss)	•						,	ne here	and on Schedule	e F)
	two-letter code from list beginning on page 11 of instructions. Use 2. Deemed Dividends (see ins			3.	. Other Div	idends		4. Interest	5. Gross Rents, Royalties, and	6. Gross I		7. Other (attach schedule)	8. Total (add columns
	a separate line for each.)*	(a) Exclude gross-up	(b) Gross-up (sec. 78)	(a) Exclude	gross-up	(b) Gross-up (s	sec. 78)	ii iiitoroot	License Fees	of Serv		scriedule)	2(a) through 7)
_ A _													
В													
С													
D													
Е													
F													
	als (add lines A through F)												
^ Fo	or section 863(b) income,	use a single line and e				JDE Foreign	Brancl	h Deductions here	and on Schedu	le F)			12. Total Income or
			9. Definitely Al	locable Ded	luctions		1		10. Apportioned				(Loss) Before Adjustments (subtract
	Rental, Royalty, and I (a) Depreciation, Depletion, and Amortization	icensing Expenses (b) Other Expenses	(c) Expenses Rela Gross Income F Performance of Se	rom		r Definitely Deductions	Alloc	e) Total Definitely able Deductions (add nns 9(a) through 9(d))	Allocable (enter from applicable Schedule H, column (e	able line of H, Part II,		Total Deductions olumns 9(e) and 10)	column 11 from column 8)
Α													
В													
С													
D													
E F													
F													
Totals													

For calendar year 20

S	chedule B	Foreign	Tax Credit (R	eport all foreign	tax amounts in	U.S. dollars.)						
Pa	rt I—Fore	ign Taxe			d Paid (see pag							
	1. Credit is Claimed for Taxes: Other Foreign Taxes Paid or Accrued (attach schedule showing amounts in foreign currency and conversion rate(s) used) Other Foreign Taxes Paid or Accrued on:										3. Tax Deemed Paid	
	for Tax	es:	Tax Withheld a	at Source on:		Other Fore	eign Taxes Paid or A	ccrued on:		(h) Total Foreign Taxes	(from Schedule C— Part I, column 10,	
	Paid Date Paid	Accrued Date Accrued	(a) Dividends	(b) Interest	(c) Rents, Royalties, and License Fees	(d) Section 863(b) Income	(e) Foreign Branch Income	(f) Services Income	(g) Other	Paid or Accrued (add columns 2(a) through 2(g))	Part II, column 8(b), and Part III, column 8	
Α	Date Faid	Date /toorded										
В												
C												
D												
E												
F												
_	tals (add lines	A through F)										
_		- ,	reign Tax Cred	dit (Complete a	separate Part II	for each appl	licable categor	v of income.)				
1				` ,	column 2(h)) .			· · ·				
2											_	
3					enter total from S					()	_	
4					wing computation						_	
5												
0	6 Enter the amount from the applicable column of Schedule J, Part I, line 11 (see page 6 of instructions). If Schedule J is not required to be completed,											
7	enter the result from the "Totals" line of column 12 of the applicable Schedule A											
											-	
8	Divide lir	nne 75 no ne 6 hv line	70 Enter the re	sulting fraction a	s a decimal (see ir		ne 6 is areater th	nan line 7c ente	 r 1			
9		-		-	gular tax liability (se	· ·	_					
10					of instructions)							
11	Separate	e foreign t	ax credit (enter	the smaller of line	e 5 or line 10 here	and on the app	ropriate line of F	Part III)				
	rt III—Sun	nmary of S	Separate Credit	ts (Enter amount	s from Part II, line					xes on taxable inc	ome attributable	
to	foreign tra	de income	or taxes paid to	o sanctioned cou	intries.)						1	
1	Credit for	taxes on	passive income									
2	Credit for	r taxes on	high withholding	tax interest .								
3	Credit for	r taxes on	financial services	s income							-	
4	Credit for	r taxes on	shipping income								-	
5	Credit for	taxes on	dividends from a	a DISC or former	DISC						-	
6	Credit for	taxes on	certain distribution	ons from a FSC o	r former FSC .							
7	Credit for	r taxes on	general limitatior	n income								
8	Credit for	r taxes on	income re-sourc	ed by treaty (com	bine all such cred	its on this line).						
9	Total (ad	d lines 1 th	rough 8)									
10 11	Reductio	n in credit	for international	boycott operation	ns (see page 6 of i . Enter here and o	instructions)						

Form 1118 (Rev. 12-2004)	Page 3
--------------------------	---------------

Schedule C Tax Deemed Paid by Domestic Corporation Filing Return

Use this schedule to figure the tax deemed paid by the corporation with respect to dividends from a first-tier foreign corporation under section 902(a), and deemed inclusions of earnings from a first- or lower-tier foreign corporation under section 960(a). Report all amounts in U.S. dollars unless otherwise specified.

Part I—Dividends a		3. Country of	4. Post-19		5. Opening	6. Foreign Taxes	s Paid and [Deemed	7. Post-1986	Q Div	vidends and			
1. Name of Foreign Corporation	2. Tax Year End (Yr-Mo) (see		Undistribu Earnings	ited (in	Balance in Post-1986	Paid for Tax	Year Indica	ated Deemed	Foreign Income Taxes (add		ed Inclusions		9. Divide Column 8(a)	10. Tax Deemed Paid (multiply column 7 by
(identify DISCs and former DISCs)	instructions)	code from instructions)	functions currency—a schedule	ttach F	oreign Income Taxes	(a) Taxes Paid	Paid (fi Schedule D see instru	, Part I—	columns 5, 6(a), and 6(b))	(a) Functional Currer	ncy (b) U.S	. Dollars	Column 8(a) by Column 4	column 9)
Total (Add amounts in	column 10	Enter the re	esult here	and in	nclude on "	Totals" line	of Sched	lule B	Part L colum	ın 3)			•	
Part II—Dividends						Totalo IIITo	01 001100	iaio b,	Tarri, coluin		<u></u>			
Name of Foreign Corporation (identify	2. Tax Year End (Yr-Mo) (see	d 3. Cour	ntry of on (enter	4. Accum for Tax Y (in functi	nulated Profits Year Indicated ional currency	5. Foreign Ta and Deemed Earnings and (E&P) for Ta	l Paid on d Profits		6. Dividen	ds Paid	7. Divide Column 6(a)		8. Tax Dee (see instr	
DISCs and former DISCs)	instructions)	country co instruc		section	uted under 902) (attach hedule)	Indicat (in functional (see instru	ed currency)	(a) Fur	actional Currency	(b) U.S. Dollars	L by Column 4	(a) Functi	ional Currency	(b) U.S. Dollars
						-			5	0)				
Total (Add amounts in Part III—Deemed In							of Sched	lule B,	Part I, colum	ın 3)	<u></u>		•	
Name of Foreig Corporation (identi	n fv 2.	. Tax Year End	3. Coun	ntry of	4. E&P f	or Tax Year Indunctional curren	icy		eign Taxes Paid eemed Paid for	6. Deer	ned Inclusions			8. Tax Deemed Paid
DISCs and forme DISCs)	r	(Yr-Mo) (see instructions)	country co	de from	comput	ed from U.S. do ed under sectio ttach schedule)	n 964)	Tax Ye	ar Indicated (see estructions)	(a) Functional Currer	ncy (b) U.S	. Dollars	by	(multiply column 5 by column 7)
			l										1	
Total (Add amounts in	column 8.	Enter the re	sult here a	and inc	clude on "T	otals" line o	f Schedu	ıle B, l	Part I, column	13)			•	

Schedule D Tax Deemed Paid by First- and Second-Tier Foreign Corporations under Section 902(b)

Use Part I to compute the tax deemed paid by a first-tier foreign corporation with respect to dividends from a second-tier foreign corporation. Use Part II to compute the tax deemed paid by a second-tier foreign corporation with respect to dividends from a third-tier foreign corporation. **Report all amounts in U.S.** dollars unless otherwise specified.

Part I—Tax Deemed Paid b	ov First-Ti	ier Foreign Co	rporations											
		Paid Out of Po		ributed Earnin	gs (Include th	ne colu	umn 10	results in	Schedu	ıle C, F	⊃art I, c	olumr	n 6(b).)	
1. Name of Second-Tier Foreign Corporation and Its Related First-Tier Foreign Corporation 2. Tax Year End (Yr-Mo) (see instructions)		3. Country of Incorporation (enter country code from instructions)	4. Post-1986 Undistributed Earnings (in functional currency—attach schedule)	5. Opening Balance in Post-1986 Foreign Income Taxes	6. Foreign Taxes Paid for Tax	Paid and Year India	d Deemed	7. Post-198 Foreign Inco Taxes (add columns 5 6(a), and 6(l	6 8. Di	8. Dividends P curr (a) of Second-tier Corporation			9. Divide Column 8(a) by Column 4	10. Tax Deemed Paid (multiply column 7 by column 9)
	, , ,	mod dedictio,	Scriedule)			(000		o(a), and o(i	,,,, oo.p	01441011	00.60		00.0	
Section B—Dividends Paid O	ut of Pre-1	1			8(b) results in									
1. Name of Second-Tier Foreign	2. Tax Year End (Yr-Mo)	3. Country of Incorporation (enter	4. Accumulated F	OI I Oloigi	Taxes Paid and De or Tax Year Indicate	cilica	6. Dividends	s Paid (in fund	tional currer		'. Divide Column			aid (see instructions)
Corporation and Its Related First-Tier Foreign Corporation	Corporation and Its Related Corporation (enter lax Year indicated corporation (enter lax Year indicated corporation)			rency— (in fu	unctional currency— see instructions)		a) of Secor Corporat	nd-tier (b) ion C	of First-tier orporation		6(a) by column 4	(a) Functional Currency of Second-tier Corporation		(b) U.S. Dollars
												_		
Part II—Tax Deemed Paid	by Secon	⊥ .d-Tier Foreign	Corporation	 e										
Section A—Dividends Paid O			<u> </u>		umn 10 result	s in Se	ection A	A. column	6(b), of	Part I	above.)		
Name of Third-Tier Foreign Corporation and Its Related Second-Tier Foreign Corporation	2. Tax Year End (Yr-Mo) (see instructions)	3. Country of Incorporation (enter country code from instructions)	4. Post-1986 Undistributed Earnings (in functional currency—attach	5. Opening Balance in Post-1986 Foreign Income Taxes	6. Foreign Taxes Paid for Tax	6. Foreign Taxes Paid and Deemed Paid for Tax Year Indicated (a) Taxes Paid (b) Taxes Deemed Paid (from Spindfuls F Part I		7. Post-198 Foreign Income Tax (add column	6 8. Di	vidends P curr f Third-tier	Paid (in fund rency) (b) of Sec	ctional cond-tier	9. Divide Column 8(a) by Column 4	10. Tax Deemed Paid (multiply column 7 by column 9)
	instructions)	li isti uctions)	schedule)		(2) 12/00 12/0				6(a), and Corporat 6(b))		Corporation			
Section B—Dividends Paid O	ut of Pre-1	 987 Accumulate	ed Profits (Inclu	l Ide the column	8(h) results ii	Section Section	ion A	column 6/	h) of Pa	ırt I ah	ove)			
	2. Tax Year	3. Country of	4. Accumulated Pr		Taxes Paid and De			s Paid (in fund			. Divide	8.	Tax Deemed F	aid (see instructions)
Name of Third-Tier Foreign Corporation and Its Related Second-Tier Foreign Corporation	End (Yr-Mo) (see instructions)	Incorporation (enter country code from instructions)	Tax Year Indic (in functional curr attach sched	ated Paid for funct	Tax Year Indicated ional currency—see instructions)	(in	(a) of Third Corporati	f Third-tier (b) of Se		er (Column 6(a) by olumn 4	(a) I	n Functional cy of Third-tier orporation	(b) U.S. Dollars
												1		
												-		

Schedule E Tax Deemed Paid by Certain Third-, Fourth-, and Fifth-Tier Foreign Corporations Under Section 902(b)

Use this schedule to report taxes deemed paid with respect to dividends from eligible post-1986 undistributed earnings of fourth-, fifth- and sixth-tier controlled foreign corporations. Report all amounts in U.S. dollars unless otherwise specified.

Part I—Tax Deemed Pa	id by Thire	d-Tier Foreign (Corporations (Inc	lude the colu	ımn 10 resul	ts in Schedul	e D, Part II, Se	ection A,	, column	6(b).)	
Name of Fourth-Tier Foreign Corporation and Its Related	2. Tax Year End (Yr-Mo)	3. Country of Incorporation (enter	4. Post-1986 Undistributed Earnings (in functional	5. Opening Balance in Post-1986		Paid and Deemed Year Indicated	7. Post-1986 Foreign Income Taxes (add		nds Paid (in Il currency)	9. Divide Column 8(a) by Column 4 9. Divide Column 4 9. Divide Column 8(a) by Column 4	10. Tax Deemed Paid (multiply
Third-Tier Foreign Corporation	(see instructions)	country code from instructions)	currency—attach schedule)	Foreign Income Taxes	(a) Taxes Paid	(b) Taxes Deemed Paid (from Part II, column 10)	columns 5, 6(a), and 6(b))	(a) Of Fourth-tier CFC	(b) Of Third-tier CFC		column 7 by column 9)
Part II—Tax Deemed Pa		rth-Tier Foreigi	· · · · · · · · · · · · · · · · · · ·				n 6(b) of Part I 7. Post-1986)		
Name of Fifth-Tier Foreign Corporation and Its Related	2. Tax Year End (Yr-Mo)	3. Country of Incorporation (enter	4. Post-1986 Undistributed Earnings (in functional	5. Opening Balance in Post-1986		Foreign Taxes Paid and Deemed Paid for Tax Year Indicated		functiona	8. Dividends Paid (in functional currency)		10. Tax Deemed Paid (multiply
Fourth-Tier Foreign Corporation	(see instructions)	country code from instructions)	currency—attach schedule)	Foreign Income (a) Taxes Paid (b) Taxes Deemed Columns 5, 6(a), (a) Of Fifth-tier Fou		(b) Of Fourth-tier CFC		column 7 by column 9)			
Part III—Tax Deemed Part	aid by Fift	h-Tier Foreign	Corporations (Inc	clude the colu	umn 10 resul	lts in column	6(b) of Part II	above.)			
1. Name of Sixth-Tier Foreign	2. Tax Year End	3. Country of Incorporation (enter	4. Post-1986 Undistributed Earnings		6. Forei	ign Taxes	7. Post-1986 Foreign Income		nds Paid (in Il currency)		10. Tax Deemed Paid (multiply
Corporation and Its Related Fifth-Tier Foreign Corporation	(Yr-Mo) (see instructions)	country code from instructions)	(in functional currency—attach schedule)	Post-1986 Foreign Income Taxes		Tax Year cated	Taxes (add columns 5 and 6)	(a) Of Sixth-tier CFC	(b) Of Fifth-tier CFC		column 7 by column 9)

Sch	edule F Gross Income an Branches	nd Definitely Allocable D	eductions for Foreign	Sch	nedule G Reductions of Taxes Paid, Accrued, or Deemed Paid				
	Name of Foreign Country or U.S. session (Use a separate line for each.)	2. Gross Income	3. Definitely Allocable Deductions	Α	Reduction of Taxes Under Section 901(e)—Attach separate schedule				
Α				В	Reduction of Oil and Gas Extraction Taxes—Enter amount from Schedule I, Part II, line 6				
В				С	Reduction of Taxes Due to International Boycott Provisions— Enter appropriate portion of Schedule C (Form 5713), line 2b.				
С					Important: Enter only "specifically attributable taxes" here. Reduction of Taxes for Section 6038(c) Penalty—				
D				D	Attach separate schedule				
				E	Other Reductions of Taxes—Attach schedule(s)				
E									
F									
Total	s (add lines A through F)* ▶				al (add lines A through E). Enter here and on Schedule				

^{*} Note: The Schedule F totals are not carried over to any other Form 1118 Schedule. (These totals were already included in Schedule A.) However, the IRS requires the corporation to complete Schedule F under the authority of section 905(b).

Schedule H Apportionment of Deductions Not Definitely Allocable (complete only once)

Part I—Research and Development Deductions

				(a) Sales Method		(b) Gross Income Metho	(c) Total R&D		
		Product line #1 (S	IC Code:)*	Product line #2 (SI	C Code:)*	(v) Total R&D	Option 1 Op	(See page 9 of instructions.)	Deductions Not
		(i) Gross Sales	(ii) R&D Deductions	(iii) Gross Sales	(iv) R&D Deductions	Deductions Under Sales Method (add columns (ii) and (iv))	(vi) Gross Income	(vii) Total R&D Deductions Under Gross Income Method	Definitely Allocable (enter all amounts from column (a)(v)
1	Totals (see pages 8 and 9 of instructions)								or all amounts from column (b)(vii))
2	Total to be apportioned								
3	Apportionment among statutory groupings:								
a	General limitation income								
b	Passive income								
c	: High withholding tax interest								
d	Financial services income								
е	Shipping income								
f	Taxable income attributable to foreign trade income								
g	Section 901(j) income*								
h	Income re-sourced by treaty*								
4	Total foreign (add lines 3a through 3h)								

^{*}Important: See Computer-Generated Schedule H in instructions.

	1 1 1 10 (Nev. 12 2004)						1 age 🕻
	hedule H Apportionment of Deductions Not Def		ntinued)				
Par	t II—Interest Deductions, All Other Deductions, and Tota	I Deductions					
		(a) Average Value of Asse	ets—Check method used:				
		Fair market value	Tax book value	(b) Interes	t Deductions	(c) All Other	
		Alternative tax book v		I	Deductions Not Definitely Allocable		
		(i) Nonfinancial Corporations	(ii) Financial Corporations	(iii) Nonfinancial Corporations	(iv) Financial Corporations	Delinitely Anocable	(d) Totals (add the corresponding
		Corporations		Corporations	Corporations		amounts from
1a	Totals (see pages 9 and 10 of instructions)						column (c), Part I; columns (b)(iii) and (b)(iv), Part II; and
b	Amounts specifically allocable under Temp. Regs. 1.861-10T(e)						column (c), Part II). Enter each amount from lines 3a
	Other specific allocations under Temp. Regs. 1.861-10T						through 3j below in column 10 of the corresponding
d	Assets excluded from apportionment formula						Schedule A.
2	Total to be apportioned (subtract the sum of lines 1b, 1c, and 1d from line 1a)						
3	Apportionment among statutory groupings:						
a	General limitation income						
b	Passive income						
	High withholding tax interest						
d	Financial services income						
e	Shipping income						
f	Taxable income attributable to foreign trade income						
g	Certain distributions from a FSC or former FSC						
h	Dividends from a DISC or former DISC						
i	Section 901(j) income*						
j	Income re-sourced by treaty*						
		İ	i .	1	ı	i i	1

⁴ Total foreign (add lines 3a through 3j)
* Important: See Computer-Generated Schedule H in instructions.